

**AN ORDINANCE**

**Councilmember C. T. Martin**

**02-0-0373**

**AS AMENDED BY FINANCE/EXECUTIVE COMMITTEE**

**An Ordinance to establish an Atlanta in Dekalb Atlanta in Fulton County Taxation Commission to undertake a comprehensive review of the Appraisal and Assessment Process**

**WHEREAS**, Georgia State Law requires that property be assessed at fair market value; and

**WHEREAS**, the State of Georgia receives one quarter mill levy on all of the real estate and personal property in Fulton County; and

**WHEREAS**, currently this is not always done in Fulton County and, in 1999, the County had to pay the State in excess of \$1.2 million in penalties; and

**WHEREAS**, in order to go to one hundred (100) percent fair market value in one year, those appraisals would adversely affect some taxpayers; and

**WHEREAS**, the Board of Assessors has a five-year strategic plan so that the levels of assessment can be done incrementally; and

**WHEREAS**, the City of Atlanta is especially interested in the assessments within its boundaries; and

**WHEREAS**, there is a need for an independent body to evaluate this plan and to take a comprehensive look at the appraisal process in Fulton County, generally, and the City of Atlanta, specifically.

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA** as follows:

**Section 1:** That there is hereby created an Atlanta in Dekalb Atlanta in Fulton County Taxation Study Commission to take comprehensive look at the

the Chief Financial Officer of the City of Atlanta; the Chief Appraiser of the Tax Assessor's Office one representative from the Office of the Tax Commissioner one representative from the Fulton County Taxpayers Association the Chair of the Finance /Executive Committee one representative to be appointed by the President of Council; said person shall have a background in real estate appraising; and one citizen at large to be appointed by the Mayor.

**Section 2:** That the Chair of the Finance/Executive Committee shall convene the membership of the Tax Commission.

**Section 3:** That said Study Commission shall make a report to the Fulton County Commission and the Atlanta City Council no later than July 1, 2002.

**Section 4:** That all ordinances and parts of ordinances in conflict